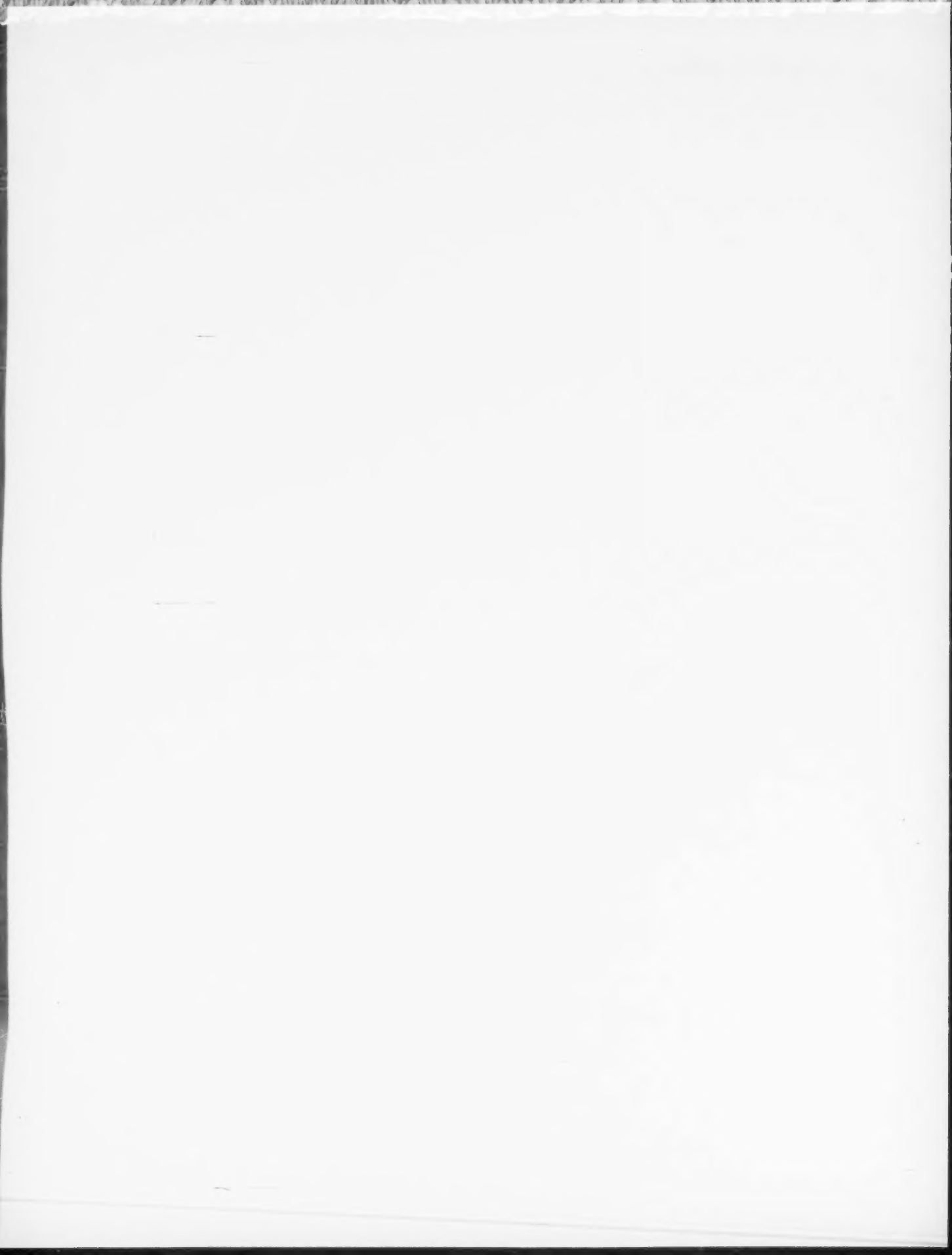


1989-90

Annual Report
of the
Louisiana
Department of
Revenue and Taxation



Buddy Roemer, Governor of Louisiana
Leon R. Tarver II, Secretary of Revenue and Taxation
Thomas B. Donohue, Jr., Undersecretary
Trudy M. White, Assistant Secretary, Group I
Guy Otwell, Assistant Secretary, Group II



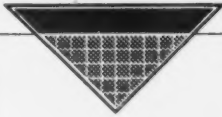


Table of Contents

Introduction

- 7 The Secretary's Letter
- 8 Department Directory
- 9 Organization Chart
- 10 Department Profile
- 14 Operating Expenses

Tax Collections

- 17 Total Department Collections
- 18 Summary of Accrued Revenues
- 19 Comparative Revenue Statement
- 20 Major Revenue Sources in FY 1989-90
- 21 Corporation Franchise Tax
- 22 Corporation Income Tax
- 23 Individual Income Tax
- 27 Liquors-Alcoholic Beverage Tax
- 28 Natural Resources-Severance Tax
- 33 Petroleum Products Taxes
- 35 Sales Tax
- 40 Tobacco Tax

Annual Summaries

- 43 Field Services Cash Collections Summary
- 44 Monthly Net Cash Collections Record
- 46 15-Year Collection Record

The Honorable Buddy Roemer
Governor of the State of Louisiana
State Capitol
Baton Rouge, Louisiana

Dear Governor Roemer:

In fiscal year 1989-90, the staff of the Department of Revenue and Taxation processed over 3 million tax returns and responded to more than 300 thousand requests for information. State tax collections increased 2.2% over the prior year for a total of \$3.8 billion. The Department administers the collection of 40 taxes and fees but only five—sales, individual and corporation income, severance, and gasoline—account for more than 84% of total collections.

As secretary of the Department, I am pleased to report that much progress has been made in the past year to streamline the operations of the Department. A computer program of on-line error resolution has been activated in the sales and income tax divisions. This system allows faster account updates, billing corrections, and refunds to taxpayers. A pilot imaging program to handle collections, correspondence, and taxpayer registration has been initiated at 30 computer terminals to cut down on paper handling. With this program, paper correspondence is scanned upon receipt, making it possible for all subsequent action to be done by electronic image.

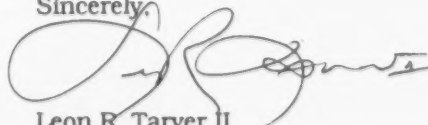
The Department has also joined 10 other states of the Southeastern Association of Tax Administrators in signing an agreement to crackdown on use tax evaders. Auditors in the southeast will now be looking for information indicating that a business sold and shipped merchandise to out-of-state buyers. The auditor will then forward the names of those customers to the customers' home states where they will be contacted by the home state revenue department and assessed for the use tax due. This agreement increases the state's audit coverage through the watchful eyes of the hundreds of auditors employed by the other participating states.

For the 1990 tax year, the Department introduced an individual income tax "short" form which may be used by approximately 57 percent of Louisiana's taxpayers. This form will simplify filing for eligible taxpayers and is expected to further improve departmental processing time. Last year the Department achieved an average 10-day processing period for returns which were prepared correctly.

A continuing goal will be to reduce the amount of paperwork generated within the Department by continuing to update computer hardware. We will continue in the coming year to evaluate departmental operations and provide increased taxpayer assistance through restructuring and reorganization.

In the future, as in the past, the Department will continue to pursue its primary goal of collecting taxes as fairly and as efficiently as possible, with professionalism and integrity.

Sincerely,



Leon R. Tarver II
Secretary
Department of Revenue and Taxation

**The
Secretary's
Letter**



Department Directory

Main Office - Baton Rouge 330 North Ardenwood

General Information	504•925•7537
Tax Forms	504•925•7532
Central Registration	504•925•7318
Collection	504•925•7448
Excise Taxes	504•925•7656
Income and Corporation	
Franchise Taxes	504•925•4611
Inheritance and Gift Taxes	504•925•7424
Natural Resources,	
Severance Tax	504•925•7500
Policy and Planning	504•925•6047
Sales Tax	504•925•7356
Technical	504•925•7951
Unclaimed Property	504•925•7425
Withholding	504•925•7342

Louisiana Tax Commission

923 Executive Park, Suite 12
Baton Rouge, LA 70896•6788
504•925•7830

Mary Zervigon, Chairman
Rodney V. Noles, Member
James W. Smith, Member

Regional Service Centers

Alexandria 318•487•5332
900 Murray Street
Alexandria, LA 71309•9990

Baton Rouge 504•925•7537
330 North Ardenwood
Baton Rouge, LA 70806

Lafayette 318•265•5455
119 Vine Street
Lafayette, LA 70502

Lake Charles 318•475•8015
1528 East Prien Lake Road
Lake Charles, LA 70602

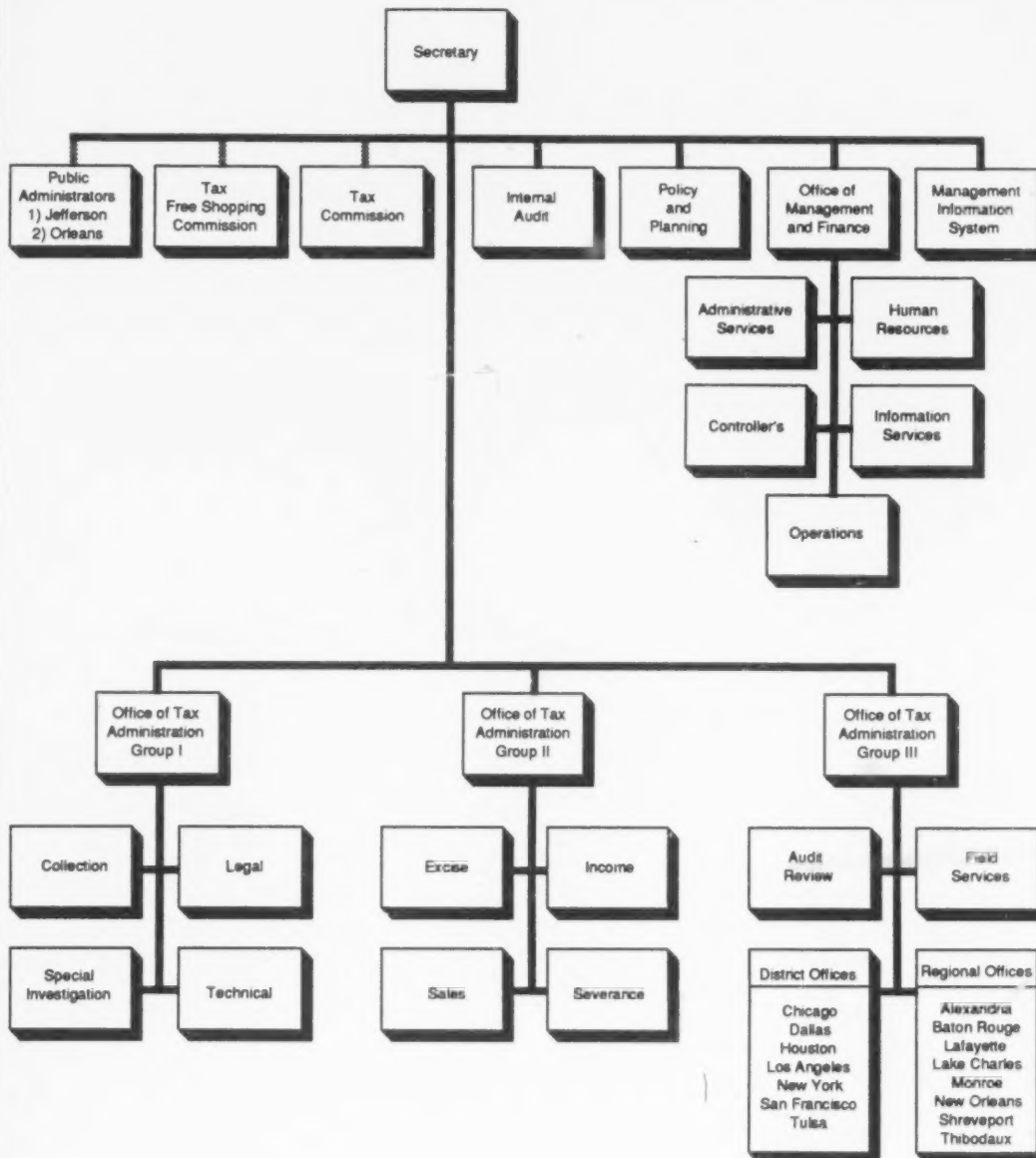
Monroe 318•362•3151
122 St. John Street
Monroe, LA 71201•1783

New Orleans 504•568•5234
230 Loyola Avenue, 6th Floor
New Orleans, LA 70112

Shreveport 318•226•7505
1525 Fairfield Avenue
Shreveport, LA 71130

Thibodaux 504•447•0976
1418 Tiger Drive
Thibodaux, LA 70302

Organization Chart





Department Profile

The Department is organized into five management groups: the Office of the Secretary, the Office of Management and Finance, Office of Tax Administration Group I, Office of Tax Administration Group II, and Office of Tax Administration Group III.

OFFICE OF THE SECRETARY

The Department's executive management is appointed by the governor and consists of the secretary, who heads the agency and is a member of the governor's cabinet, an undersecretary, and three assistant secretaries. The tax collection and enforcement activities of the Department are administered by the assistant secretaries, and the undersecretary oversees the financial and service activities of the Department.

The **Bureau of Internal Audit** reviews and evaluates internal controls over procedures and operations and has full authority to examine the records of all divisions of the Department. Bureau staff perform independent financial, operational, and compliance audits of all departmental functions to ensure: 1) the reliability and integrity of data; 2) compliance with policies, procedures, plans, laws, and regulations; 3) the safeguarding of assets; 4) the economical and efficient use of resources; and 5) the accomplishment of established objectives and goals for operations or programs. By conducting independent reviews and appraisals of the Department's operations, the Internal Audit Bureau assists in achieving the most effective, efficient, and economical administration of the Department.

The **Bureau of Policy and Planning** is the Department's coordinating center for all matters relating to policy. The bureau monitors the implementation of newly adopted policies, and reviews and evaluates the effectiveness of existing policies. Through the Department's policy planning and management system, policy choices are recommended by the policy management group to the secretary for final decision-making. Staff support is

provided by bureau employees to the policy management group, policy working groups, policy study groups, and ad hoc task forces formed by the secretary. This bureau also provides fiscal notes on proposed legislation, monitors proposed legislation, and coordinates promulgation of rules and regulations according to the Administrative Procedures Act.

The **Bureau of Management Information System** was created to design and maintain an information system that is tailored to meet the needs of executive management. In many cases, existing data processing systems are designed primarily for processing taxes and do not provide information in a format useful for management. This system will capture existing data, discover new sources of data, and present it in a format which will supply administrators with information to aid in decision-making, planning, and forecasting.

OFFICE OF MANAGEMENT AND FINANCE

The **Administrative Services Division** provides mail processing services, office supplies, tax forms issuance, taxpayer information telephone line, building maintenance, building security, and other duties. This division processes almost 4 million pieces of outgoing mail, handles over 70,000 telephone calls, and distributes almost 2 million tax forms annually.

The **Controller's Division** is responsible for all agency fiscal affairs. The division performs the following major functions:

- 1) **Collection and Refund Services** classifies and deposits over \$3 billion annually to the State Treasury and accounts for over one million refund checks. An in-house system of personal computers provides quicker access to net collections, cash balances for refunds, and reconciliation factors for bank accounts.



Department Profile

2) Agency Services administers expenditures of the Department according to the annual operating budget. This task is accomplished through the efforts of three sections: Payroll, Purchasing, and Accounts Payable.

3) Administration and Budget Services include division management, property control, and budget development. This section prepares the Department's annual budget request and monitors the approved budget throughout the year. The 1989-90 budget expenditure was \$41,005,042.

The **Human Resources Division** provides personnel services, training opportunities, and career counseling to all employees. In addition, employee recruitment, new employee orientation, placement counseling, classification analysis, processing of personnel requests, disciplinary action assistance, and grievance procedure guidance are provided by the Human Resources Division.

The **Information Services Division** provides data processing services for the entire Department. In addition to tax collection data processing functions, this division also develops programming applications for the Internal Audit Bureau and the Controller's, Human Resources, and Operations Divisions. This division has designed, written, and maintained over 3,000 computer programs. The division processes over 37 million on-line transactions and provides 6,200 hours of computer system availability with only 1 percent downtime annually.

The **Operations Division** processes all incoming tax returns, remittances, supporting documentation, and correspondence. The Central Registration Section maintains the master business files on all taxpayers, completing over 625,000 transactions each year. The Pre-Edit Unit sorts and numbers over 3.5 million pieces of mail annually before the documents are microfilmed by the Micrographics Unit. The Data Entry Unit

enters over 7.5 million tax records into the computer system each year.

The average time required to initially process a return, from mail receipt to data entry, is 5.36 minutes. Approximately 12 percent require additional handling.

OFFICE OF TAX ADMINISTRATION, GROUP I

The **Collection Division** is the billing center for the Department and provides a central contact point for taxpayers inquiring about their account. During the past year, the Collection Division reported collections of \$68,451,168 which are a direct result of billing notices issued by the division.

The primary responsibility of the **Legal Division** is to represent the Department in tax litigation. Staff attorneys also represent the Department in cease-and-desist rules, subpoenas for Department records, civil service appeals, and bankruptcy litigation. The legal staff also renders legal opinions, assists in the promulgation of tax regulations, reviews contracts for professional services and leases, assists the Collection Division in processing lien releases, attends taxpayer conferences, and maintains a substantial law library.

The **Special Investigation Division** (formerly known as the Criminal Investigation Division) is the Department's primary criminal tax enforcement unit. The name was changed effective November 1, 1990, to more accurately reflect the Division's expanded role. Its function is to review alleged violations of the tax laws, to investigate those violations, and to recommend criminal prosecutions as indicated. The Special Investigation Division also investigates alleged criminal violations and serious misconduct by departmental employees. In carrying out its role, the division relies on referrals from other divisions as well as information received from other government agencies to identify willful noncompliance with the state's tax laws.



Department Profile

The primary roles of the **Technical Division** are to provide technical guidance, training, assistance, and coordination within the Department; and to provide information to other agencies and the general public. This division provides computer and technical training to approximately 500 employees annually. The division also coordinates many projects which cross divisional lines and involve the entire Department.

The division also prepares an annual report of the Department's operations, an annual tax exemption budget, a quarterly tax newsletter, and informational brochures and pamphlets. A desktop publishing computer system is used to prepare these publications and many of the Department's tax forms, resulting in considerable savings in time and cost.

OFFICE OF TAX ADMINISTRATION, GROUP II

The **Excise Taxes Division** administers and collects the alcoholic beverage tax, parish and municipalities beer tax, electric cooperative fee, gasoline tax, inspection and supervision fees, petroleum products inspection fees, soft drinks tax, special fuels tax, special fuels decals, tobacco permits, tobacco tax, transportation and communication tax, hazardous waste tax, and telecommunication tax for the deaf.

The staff of the Excise Taxes Division processed over 72 thousand tax returns during fiscal year 1989-90, and collected over \$569 million in taxes.

The **Income and Corporation Franchise Taxes Division** administers the individual income tax, corporation income and franchise taxes, inheritance tax, gift tax, fiduciary and partnership income taxes, and unclaimed property tax.

During fiscal year 1989-90, the division issued 908,257 refund checks and responded to over 126,000 requests for taxpayer assistance. Of the 1,391,332

individual income tax returns filed, 98 percent were processed within fourteen days.

The **Sales Tax Division** is charged with the responsibility of the administration, collection, and enforcement of sales tax, use tax, income tax withholding, non-resident contractors' fees, taxes on hotel and motel room rentals by the New Orleans Exhibition Hall Authority and the Louisiana Stadium and Exposition District, and sales of certain food and beverage sales levied by the New Orleans Exhibition Hall Authority.

Over 944,000 sales tax returns were filed during the fiscal year. The Taxpayer Assistance Unit responded to 49,236 written information requests and 141,633 telephone inquiries. The Income Tax Withholding Unit processed 398,492 tax returns.

The **Severance Tax Division** is responsible for the collection of taxes on all natural resources severed from Louisiana lands. Natural resources include oil, gas, liquefied petroleum gas (LPG), natural casinghead gasoline, sand, gravel, shell, salt, sulphur, coal, and timber. The Severance Tax Division also administers the natural gas franchise tax and collects the pipeline safety and odorization inspection fee, the hazardous liquids fee, and the surface mining fee. More than 38,000 severance tax returns were filed during the fiscal year.

OFFICE OF TAX ADMINISTRATION, GROUP III

The **Audit Review Division** verifies the findings of departmental auditors, analyzes the results of their examinations, offers assistance to all tax divisions, issues tax-related audit opinions, participates in the formulation of departmental policies, and acts as the Department's audit quality-control division.



Department Profile

The **Field Services Division** is the enforcement division primarily responsible for the discovery and generation of tax revenues that would otherwise go unreported and uncollected. Through the audit process, future voluntary compliance is improved by informing the taxpayer of Louisiana tax laws, rules, and regulations applicable to the individual's type of business. Additionally, the presence of an active audit program contributes to the level of voluntary tax compliance by serving as a deterrent to would-be tax evaders.

The regional service centers provide taxpayers with a full service state tax office in their area, and to take full advantage of the efficiencies of consolidating the local resources of the district offices and the Field Audit Division. Regional service centers are located in Alexandria, Baton Rouge, Lafayette, Lake Charles, Monroe, New Orleans, Shreveport, and Thibodaux. Each office is a center for conducting the Department's business with the taxpayer on a regional basis. These regional service centers provide administrative support, cashier services, taxpayer assistance, field inspection and collection, and excise tax enforcement. Each regional service center will also be responsible for providing local audit activity in the future.

The Field Services Division also provides a state tax audit program for taxpayers located outside Louisiana and assists in the planning and administration of the regional service centers for uniform and efficient application of their audit, taxpayer assistance, inspection, collection, cashier service, and excise tax enforcement. Auditors are located throughout Louisiana and in major metropolitan centers around the country. Out-of-state auditors are located in New York, Chicago, San Francisco, Los Angeles, Dallas, Houston, and Tulsa. Total audit collections in fiscal year 1989-90 totalled \$101,736,364.

OFFICES ASSOCIATED WITH THE DEPARTMENT

The **Public Administrators** administer intestate successions when there is no surviving spouse or heir present or represented in the state (Jefferson and Orleans Parishes only).

The **Tax Free Shopping Commission** was created by Act 535 of the 1988 Regular Session of the Louisiana Legislature. This five-member commission administers the sales tax refund program which applies to retail purchases made by international visitors. Louisiana is the first state in the nation to approve tax free shopping for foreign visitors. Local governments may also participate in the three-year program.

The **Louisiana Tax Commission** is a three-member panel responsible for the ad valorem assessments for a number of public service corporations or companies. The Commission is also responsible for ensuring that all properties are assessed equitably and uniformly.



Operating Expenses

Category	1988-89	1989-90	% Change
Salaries and Related Benefits	\$24,694,762.43	\$23,944,510.28	-3.04
Travel	1,328,615.48	1,271,117.03	-4.33
Operating Services	5,302,201.54	5,297,665.43	-0.09
Operating Supplies	250,682.17	300,873.33	20.02
Professional Services	3,300.00	6,725.00	103.79
Interagency Transfers	1,000,840.96	1,086,532.08	8.56
Capital Outlay	68,488.57	118,566.81	73.12
Other Charges	962,324.01	807,318.24	-16.11
Total Recurring Expenses	\$33,611,215.16	32,833,308.20	-2.31
Special Appropriation	0.00	8,171,734.00	
Total Expenditures	\$33,611,215.16	\$41,005,042.20	22.00
Cost per \$100 of tax collected*	\$0.89	\$0.85	-4.44

* The cost of collections is determined by dividing the total of recurring operating expenses by the total of taxes collected. For fiscal year 1989-90, this figure does not include the special appropriation ordered by the Louisiana Board of Tax Appeals for payment of tax refunds.



**Tax
Collections**





Total Net Collections

Total net collections of the Department of Revenue and Taxation have risen at an average rate of 6.57% annually for the past ten years. The large increase in fiscal year 1984-85 is attributed to a change in the state sales tax rate from 3% to 4%.



Fiscal Year	Total Net Collections	% Change
1989-90	\$3,840,184,588.27	2.22
1988-89	3,756,670,063.47	14.61
1987-88	3,277,799,724.31	9.42
1986-87	2,995,549,344.37	-5.51
1985-86	3,170,262,254.48	-8.98
1984-85	3,482,893,487.27	25.40
1983-84	2,777,535,437.10	4.34
1982-83	2,662,087,740.84	-5.70
1981-82	2,822,877,909.32	12.33
1980-81	2,512,990,869.77	17.58

Summary of Total State Accrued Revenues

The Division of Administration implemented a policy in 1983 which changed the state's method of accounting to a modified accrual basis. According to this policy, revenues associated with a particular fiscal year must be accrued to and reported in that year or within 45 days after the end of that fiscal year.

The following table lists the taxes, the net cash collections, the amounts accrued to fiscal years 1988-89 and 1989-90, and

the total net collections for fiscal year 1989-90, which appear in the Comparative Revenue Statement on the facing page.

For the purposes of this report, all totals are net collections (including accruals) unless otherwise indicated. Care should be taken to note whether a figure is a net collection or net cash total.

Revenue Source	Net Cash Collections	Less Revenues Accrued to FY 1988-89	Plus Revenues Accrued to FY 1989-90	Total Net Collections FY 1989-90
Contractor Fee, Nonresident	\$7,329.00	\$430.00	\$3,077.05	\$9,976.05
Corporation Franchise Tax	252,732,461.58	3,590,990.22	7,710,032.65	256,851,504.01
Electric Cooperative Fee	8,061.49	6,618.90	10,682.00	12,124.59
Gift Tax	4,456,579.28	214,707.10	138,609.86	4,380,482.04
Hazardous Waste Disposal Tax	7,065,972.79	2,041,569.45	2,060,402.84	7,084,806.18
Income Taxes				
Corporation	332,970,039.43	3,517,021.15	14,595,873.40	344,048,891.68
Fiduciary	3,974,347.37	307,134.80	140,645.71	3,807,858.28
Individual	735,515,929.94	62,071,402.61	64,413,781.32	737,858,308.65
Inheritance & Estate Transfer Tax	48,057,738.64	6,339,428.82	5,080,723.94	46,799,033.76
Liquors - Alcoholic Beverage Taxes				
High Alcoholic Content	15,944,424.23	1,278,242.53	1,248,470.51	15,914,652.21
Low Alcoholic Content	26,785,089.58	2,351,843.68	2,206,188.24	26,639,434.14
Retail Alcoholic Beverage	82,304.68	11,936.41	4,940.12	75,308.39
Minerals, Oil, and Gas				
Hazardous Liquid Pipeline Fee	43,367.13	0.00	0.00	43,367.13
Master Meter Safety Inspection Fee	6,939.77	1,147.99	0.00	5,791.78
Pipeline Safety Inspection Fee	407,195.56	0.00	0.00	407,195.56
Surface Mining & Reclamation Fee	262,213.26	0.00	0.00	262,213.26
Occupational License Tax	23,944.97	-652.73	0.00	24,597.70
Natural Resources-Severance Taxes				
General Severance	425,552,493.22	45,144,967.27	47,386,015.80	427,793,541.75
Reforestation Severance	61,630.26	6,619.19	6,677.78	61,688.85
Petroleum Products Taxes				
Gasoline Tax	328,809,728.12	26,507,323.15	31,290,827.69	333,593,232.66
Inspection Fee	816,600.24	75,171.54	74,299.40	815,728.10
Special Fuels	64,193,355.02	5,974,173.69	7,474,914.02	65,694,095.35
Public Utilities Taxes				
Inspection & Supervision Fee	3,129,415.65	624,972.52	756,166.47	3,260,609.60
Natural Gas Franchise	8,404,619.38	2,110,728.78	1,300,604.79	7,594,495.39
Transportation & Communication	25,055,036.06	1,580,639.54	4,443,360.96	27,917,757.48
Sales Tax, General*	1,426,084,417.17	135,405,352.12	112,131,299.82	1,402,810,364.87
Jefferson Parish Convention Center Fund	506,709.91	0.00	59,915.46	566,625.37
Soft Drinks Tax	11,095,368.56	1,189,534.59	1,253,621.17	11,159,455.14
Telecommunications Tax for the Deaf	1,073,638.75	267,681.31	264,084.61	1,070,042.05
Tobacco Tax	68,685,674.70	3,579,470.96	3,114,408.50	68,220,612.24
Tobacco Permit Fee	6,638.00	0.00	60.00	6,698.00
Unclaimed Property	10,522,207.57	0.00	0.00	10,522,207.57
Total	\$3,802,341,471.31	\$304,198,455.59	\$307,169,684.11	\$3,805,312,699.83

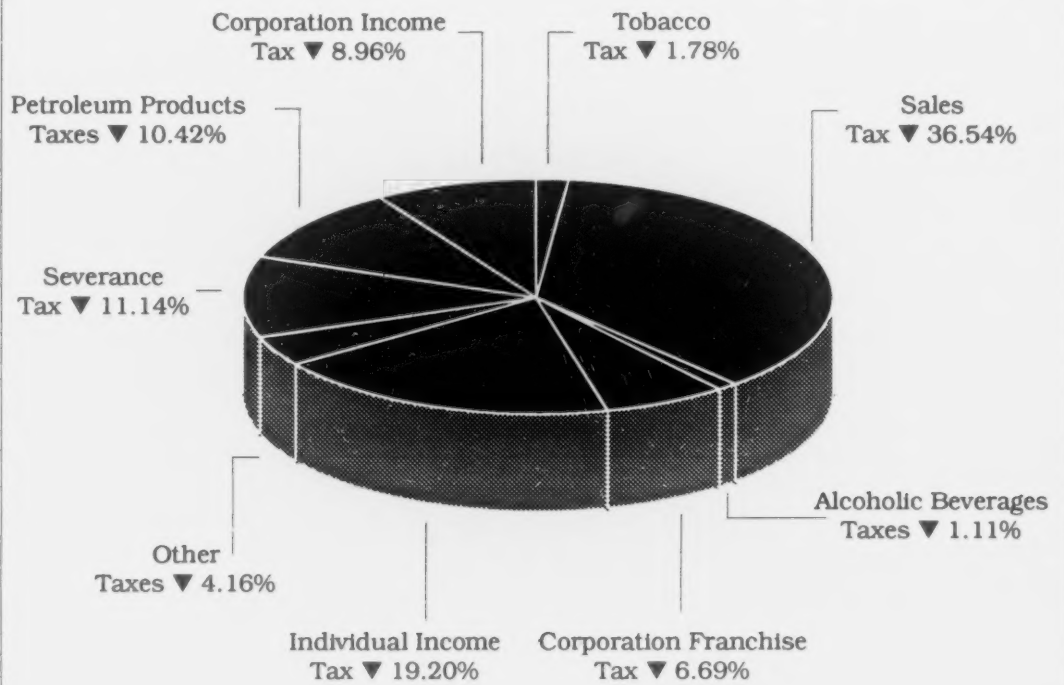
* Includes Louisiana Recovery District.



Comparative Revenue Statement

State Revenues	Total Net Collections 1988-89	Total Net Collections 1989-90	% Change
Contractor Fee, Nonresident	\$12,040.00	\$9,976.05	-17.14
Corporation Franchise Tax	259,996,078.77	256,851,504.01	-1.21
Electric Cooperative Fee	29,174.30	12,124.59	-58.44
Gift Tax	2,672,236.56	4,380,482.04	63.93
Hazardous Waste Disposal Tax	8,636,713.16	7,084,806.18	-17.97
Income Taxes			
Corporation	344,583,663.75	344,048,891.68	-0.16
Fiduciary	2,687,420.17	3,807,858.28	41.69
Individual	676,842,772.04	737,858,308.65	9.01
Inheritance and Estate Transfer Tax	34,071,437.19	46,799,033.76	37.36
Liquors-Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	16,296,240.61	15,914,652.21	-2.34
Low Alcoholic Content (Beer)	37,925,049.27	26,639,434.14	-29.76
Retail Alcoholic Beverage	-58,177.67	75,308.39	
Minerals, Oil, and Gas			
Hazardous Liquid Pipeline Fee	40,506.72	43,367.13	7.06
Master Meter Safety Inspection Fee	4,182.97	5,791.78	38.46
Pipeline Safety Inspection Fee	471,579.83	407,195.56	-13.65
Surface Mining and Reclamation Fee	218,016.36	262,213.26	20.27
Natural Resources-Severance Taxes			
General Severance	401,408,349.60	427,793,541.75	6.57
Reforestation Severance	73,777.47	61,688.85	-16.39
Occupational License Tax	111,854.60	24,597.70	-78.01
Petroleum Products Taxes			
Gasoline	316,705,966.84	333,593,232.66	5.33
Inspection Fee (Gasoline)	852,595.21	815,728.10	-4.32
Special Fuels	58,513,419.45	65,694,095.35	12.27
Public Utilities Taxes			
Inspection and Supervision Fee	2,991,207.73	3,260,609.60	9.01
Natural Gas Franchise	8,986,750.13	7,594,495.39	-15.49
Transportation and Communication	25,401,278.11	27,917,757.48	9.91
Sales Tax, General	1,428,256,389.07	1,402,810,364.87	-1.78
Jefferson Parish Convention Center Fund	0.00	566,625.37	
Soft Drinks Tax	11,001,341.14	11,159,455.14	1.44
Telecommunications Tax for the Deaf	876,877.70	1,070,042.05	22.03
Tobacco Tax	72,784,451.98	68,220,612.24	-6.27
Tobacco Permit Fee	7,070.00	6,698.00	-5.26
Unclaimed Property	11,553,254.06	10,522,207.57	-8.92
Subtotal State Revenues	3,723,953,517.12	3,805,312,699.83	2.18
Other Taxes:			
Beer, Parishes and Municipalities	5,053,720.02	5,178,214.96	2.46
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	14,368,543.79	15,759,936.12	9.68
New Orleans Exhibition Hall Authority	6,273,586.11	6,867,387.20	9.47
New Orleans Exhibition Hall Authority Tax	7,020,696.43	7,066,350.16	0.65
Subtotal Other Taxes	32,716,546.35	34,871,888.44	6.59
Grand Total	\$3,756,670,063.47	\$3,840,184,588.27	2.22

**Major
Revenue
Sources
in FY 1989-90**



Corporation Franchise Tax

Corporation franchise tax collections declined from \$260 million to \$256.85 million in fiscal year 1988-89, a decrease of 1.2 percent.

The corporation franchise tax, administered by the Income and Corporation Franchise Taxes Division, is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempt by statute.

The taxable base for Louisiana's corporate franchise tax is the total of the corporation's capital stock, surplus, undivided profits, and borrowed capital.

The corporation franchise tax rate is:

- ▼ \$1.50 per each \$1000 of taxable base up to \$300,000
- ▼ \$3.00 per each \$1000 of taxable base over \$300,000

There is a \$10 minimum of corporation franchise tax.



Fiscal Year	Amount Collected	% Change
1989-90	\$256,851,504.01	-1.21
1988-89	259,996,078.77	11.97
1987-88	232,192,339.60	-2.90
1986-87	239,125,691.30	3.24
1985-86	231,618,168.85	15.74
1984-85	200,114,309.93	69.01
1983-84	118,402,976.32	8.11
1982-83	109,522,055.03	11.81
1981-82	97,954,666.76	37.61
1980-81	71,183,427.78	9.02

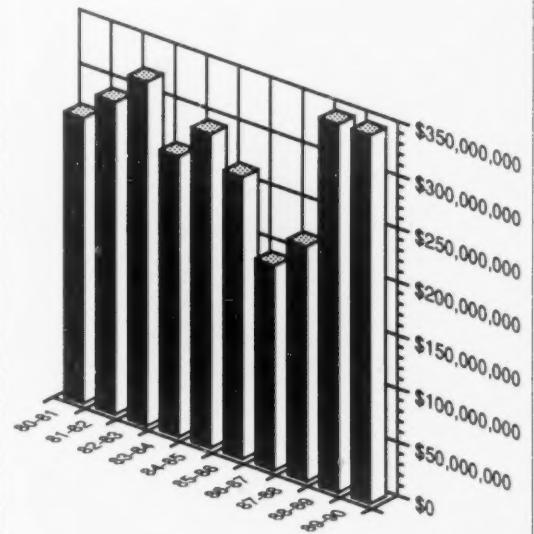
Corporation Income Tax

In fiscal year 1989-90, Louisiana's corporation income tax declined from \$344.58 million to \$344.05 million, a decrease of 0.16 percent.

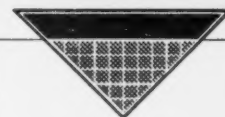
The corporation income tax is levied on net taxable income of domestic and foreign corporations. All corporations deriving income from Louisiana sources are liable for Louisiana corporation income tax, unless specifically exempted by statute.

The corporate income tax rates are:

- ▼ 4 percent on the first \$25,000 of net taxable income
- ▼ 5 percent on the next \$25,000
- ▼ 6 percent on the next \$50,000
- ▼ 7 percent on the next \$100,000
- ▼ 8 percent on amounts over \$200,000



Fiscal Year	Amount Collected	% Change
1989-90	\$344,048,891.68	-0.16
1988-89	344,583,663.75	56.70
1987-88	219,893,610.27	15.01
1986-87	191,188,972.36	-27.54
1985-86	263,869,023.76	-10.13
1984-85	293,597,811.45	12.02
1983-84	262,099,721.46	-18.44
1982-83	321,372,015.01	10.08
1981-82	291,952,896.20	9.50
1980-81	266,611,483.73	6.93



Individual Income Tax

Individual income tax collections rose from \$676.84 million to \$737.86 million, an increase of 9.01 percent.

Louisiana individual income tax is based on federal tax laws for simplification, although Louisiana's tax is not a true "piggyback" system. The starting point for the computation of the tax is federal adjusted gross income, less federal excess itemized deductions. A deductions is also allowed for the amount of federal income taxes paid. The Louisiana income tax rates are:

A taxpayer filing single, as married filing separately, or as head of household:

- ▼ 2 percent of the first \$10,000 of taxable income;
- ▼ 4 percent of the next \$40,000;
- ▼ 6 percent of the taxable income over \$50,000

A qualified widow or married persons filing jointly:

- ▼ 2 percent of first \$20,000 of taxable income
- ▼ 4 percent of next \$80,000
- ▼ 6 percent of taxable income over \$100,000



Fiscal Year	Amount Collected	% Change
1989-90	\$737,858,308.65	9.01
1988-89	676,842,772.04	17.57
1987-88	575,693,241.95	31.24
1986-87	438,642,838.26	-4.18
1985-86	457,779,044.46	-13.08
1984-85	526,683,982.79	29.37
1983-84	407,101,052.21	77.57
1982-83	229,261,077.87	4.15
1981-82	220,133,618.93	18.57
1980-81	185,663,491.12	-24.97

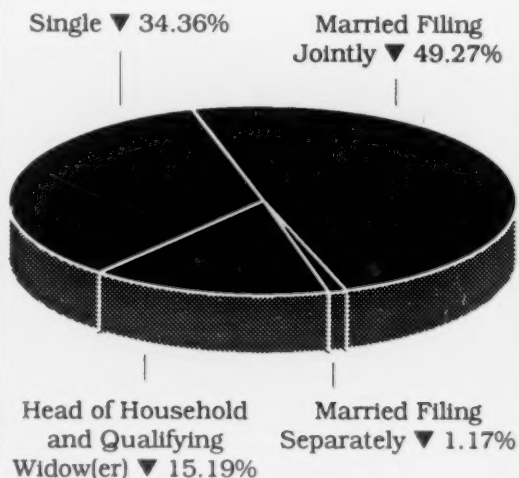
Individual Income Tax

Number of Returns
by Filing Status
and Tax Brackets
1989 Tax Year

Individual Income Tax Returns by Filing Status

Filing Status	# Returns
Single	478,121
Married Filing Jointly	685,565
Married Filing Separately	16,259
Head of Household and Qualifying Widow(er)	211,387
Total	1,391,332

The statistics on this page are based upon
1989 tax year information as of
September 20, 1990.



Louisiana Income Tax After Credits

Brackets of Louisiana income tax after credits	Number of returns filed	Total adjusted Louisiana tax (Line 10)
\$0-.99	357,187	\$0
1-9.99	29,107	155,007
10-19.99	29,409	447,351
20-39.99	54,760	1,650,778
40-59.99	50,365	2,524,766
60-99.99	89,866	7,171,492
100-199.99	150,356	21,973,281
200-299.99	94,830	23,462,180
300-399.99	78,110	27,219,111
400-599.99	126,877	62,882,572
600-999.99	169,695	132,771,465
1,000-1,599.99	109,096	134,494,394
1,600-2,199.99	26,809	49,272,637
2,200-3,999.99	15,246	42,531,081
4,000-5,999.99	3,777	18,371,654
6,000-9,999.99	2,938	22,423,762
10,000 and over	2,904	72,959,885
Total	1,391,332	\$620,311,416

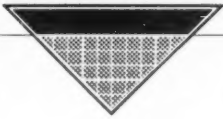


Individual Income Tax

Number of Returns
by Income Brackets
1989 Tax Year

Federal Adjusted Gross Income Bracket ($\geq$ - $<$)	Total Federal Adjusted Gross Income (Line 1)	Number of Returns Filed
Less than \$0	-\$6,311,123	27
0	0	14,586
0-6,000	766,617,319	241,690
6,000-8,000	638,167,000	91,274
8,000-10,000	802,566,157	89,132
10,000-12,000	929,434,024	84,708
12,000-15,000	1,449,189,048	107,723
15,000-20,000	2,521,981,011	145,017
20,000-25,000	2,598,472,773	115,961
25,000-30,000	2,612,492,020	95,286
30,000-40,000	5,158,858,216	148,565
40,000-50,000	4,445,552,991	99,696
50,000-70,000	5,472,084,799	94,083
70,000-100,000	2,965,203,051	36,484
100,000-150,000	1,624,983,144	13,617
150,000-250,000	1,407,842,403	7,446
250,000-500,000	1,377,136,359	4,046
500,000-1,000,000	901,397,085	1,341
over 1,000,000	1,489,422,486	650
Total	\$37,155,088,763	1,391,332

The statistics on this page are based upon 1989 tax year information as of September 20, 1990.



Individual Income Tax

Number of Returns
by Zip Code Areas
1989 Tax Year

Zip Code Area	Number of Returns Filed	La. Adjusted Gross Income (Line 5)	Average La. Adjusted Gross Income	Total Adjusted La. Tax (Line 10)	Average Adjusted La. Tax
700 Metairie, Kenner, Westwego, Harvey, Marrero, Litcher	214,203	5,284,021,487	24,668	103,328,165	482
701 New Orleans	167,615	3,985,614,711	23,778	81,679,853	487
703 Thibodaux, Houma, Raceland, Morgan City	81,404	1,823,788,017	22,404	33,501,285	412
704 Hammond, Slidell, Bogalusa, Mandeville, Covington	84,849	2,046,693,009	24,122	37,609,098	443
705 Lafayette, Opelousas, Jennings, Crowley	167,507	3,777,087,965	22,549	69,110,903	413
706 Lake Charles, Cameron, Westlake, Sulphur, DeRidder	72,348	1,744,289,099	24,110	32,778,822	453
707 Baker, Zachary, Denham Springs, Plaquemine, Gonzales	86,369	2,050,835,191	23,745	37,295,861	432
708 Baton Rouge	109,640	3,069,817,244	27,999	68,022,811	620
710 Mansfield, Coushatta	49,640	1,048,648,717	21,125	17,159,568	346
711 Shreveport, Bossier City	88,645	2,217,552,424	25,016	45,138,262	509
712 Monroe, Ruston, Winnsboro	89,674	2,019,395,889	22,519	36,454,738	407
713 Alexandria, Bunkie, Ferryday, Vidalia	58,597	1,217,555,442	20,778	21,357,730	364
714 Zwolle, Leesville, Many, Fort Polk, Natchez	44,288	853,554,270	19,273	13,459,177	304
Out-of-State	76,553	1,204,158,814	15,730	23,415,143	306
Total	1,391,332	\$32,343,012,279	\$23,246	\$620,311,416	446

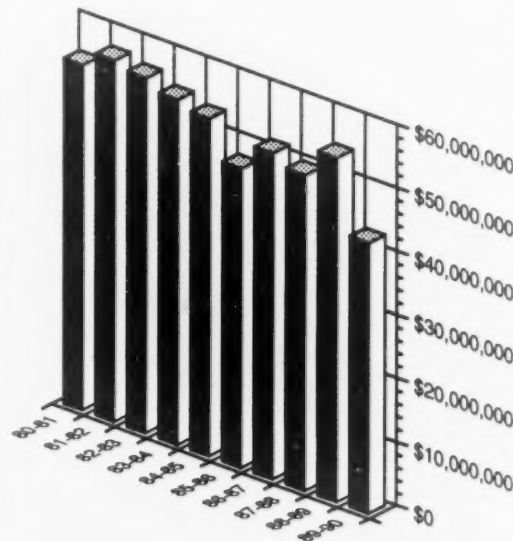
The statistics on this page are based upon 1989 tax year information as of
September 20, 1990.



Liquors— Alcoholic Beverage Tax

The Excise Taxes Division administers the alcoholic beverage tax which is levied on beer, liquor, and wine. Alcoholic beverage tax collections declined from \$54.22 million to \$42.55 million, a decrease of 21.52 percent. The decline is due to a pending court case regarding an exemption, now repealed, for beverages of low alcoholic content. Many tax payments received have been paid under protest. Those payments have been placed in escrow and are not included in the total collections.

Louisiana levies a tax on beer of \$10 per 31-gallon barrel. Other alcoholic beverage tax rates are: liquor—66 cents per liter; sparkling wine—42 cents per liter; still and native wine (alcoholic content 14% and under)—3 cents per liter; still and native wine (alcoholic content over 14%, but not over 24%)—6 cents per liter.

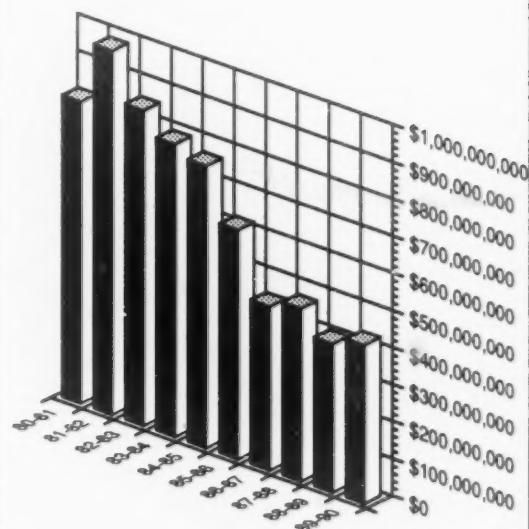


Fiscal Year	Low Alcoholic Content (Beer)	High Alcoholic Content (Liquor and Wine)	Total	% Change
1989-90	\$26,639,434.14	\$15,914,652.21	\$42,554,086.35	-21.52
1988-89	37,925,049.27	16,296,240.61	54,221,289.88	9.22
1987-88	33,327,703.10	16,315,795.31	49,643,498.41	-3.30
1986-87	34,483,489.87	16,852,337.55	51,335,827.42	8.99
1985-86	28,505,625.13	18,594,772.13	47,100,397.26	-11.44
1984-85	33,406,360.61	19,775,989.02	53,182,349.63	-2.17
1983-84	34,280,564.38	20,078,689.57	54,359,253.95	-2.84
1982-83	34,604,233.26	21,345,530.93	55,949,764.19	-1.75
1981-82	35,635,690.47	21,309,302.06	56,944,992.53	4.64
1980-81	33,516,609.33	20,905,140.63	54,421,749.96	6.82

Natural Resources— Severance Tax

General severance tax is collected on all natural resources severed from Louisiana soil and water. Most notable of these are oil and gas. Collections increased in fiscal year 1989-90 from \$401.48 million to \$427.86 million, a 6.6 percent increase. At one time severance tax was the leading revenue producer for the state, but these revenues have declined dramatically in recent years because of the drop in the price of oil.

Tax rates for the various natural resources remained constant in fiscal year 1989-90 and are listed on page 32.

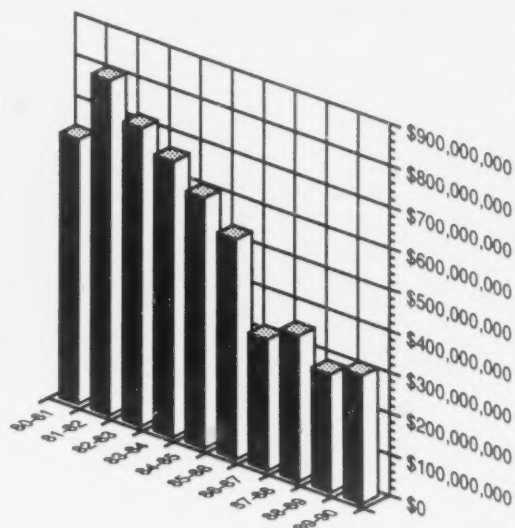


Fiscal Year	Amount Collected	% Change
1989-90	\$427,855,230.60	6.57
1988-89	401,482,127.07	-13.92
1987-88	466,402,504.03	5.44
1986-87	442,347,345.81	-28.37
1985-86	617,586,116.97	-18.82
1984-85	760,752,753.29	-3.65
1983-84	789,531,341.36	-7.09
1982-83	849,737,667.11	-13.33
1981-82	980,421,793.79	20.58
1980-81	813,072,930.10	55.50

Natural Resources- Severance Tax

Production and Net Cash Collections

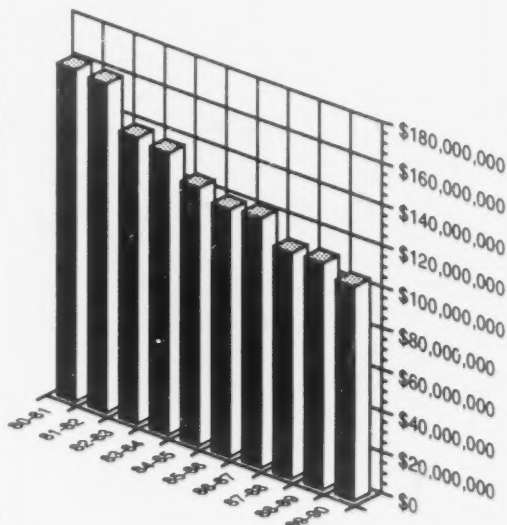
Oil/Condensate Production and Net Cash Collections



Fiscal Year	Amount Collected	Production (in barrels)
1989-90	\$311,071,641.39	138,959,192.32
1988-89	287,498,093.29	153,428,427.14
1987-88	353,230,683.07	163,294,999.15
1986-87	318,128,137.29	184,110,908.74
1985-86	533,761,390.59	186,743,286.43
1984-85	606,909,815.97	181,208,017.89
1983-84	666,845,430.85	189,662,280.13
1982-83	719,725,489.89	186,883,693.33
1981-82	809,285,811.93	197,968,513.76
1980-81	639,024,418.95	209,963,775.50
1979-80	335,017,133.47	209,158,801.43
1978-79	261,942,795.10	242,412,166.36
1977-78	259,613,666.82	269,112,519.36
1976-77	269,874,158.46	295,457,801.18
1975-76	275,928,253.21	326,217,542.62

Natural Gas Production and Net Cash Collections

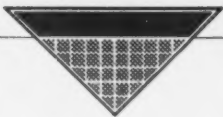
Fiscal Year	Amount Collected	Production (in MCFs)
1989-90	\$103,815,667.35	1,534,699,281.00
1988-89	109,876,758.57	1,614,638,157.00
1987-88	109,472,525.59	1,614,708,102.00
1986-87	121,108,439.98	1,771,191,806.00
1985-86	119,819,142.98	1,740,016,533.00
1984-85	124,847,347.91	1,840,044,177.39
1983-84	136,337,169.62	1,989,605,857.00
1982-83	138,363,571.89	1,975,467,139.00
1981-82	159,424,740.93	2,290,214,109.00
1980-81	160,872,591.05	2,363,366,389.00
1979-80	174,308,230.58	2,558,384,379.00
1978-79	191,764,975.60	2,798,454,541.00
1977-78	202,031,301.80	2,926,564,328.00
1976-77	210,372,381.15	3,066,449,864.00
1975-76	225,791,583.52	3,321,032,842.00



Natural Resources— Severance Tax

**Net Cash Collections
by Parish**

Parish	Oil/ Condensate	Gas	Timber/ Pulpwood	Minerals	Reforesta- tion	Total Collected
Acadia	\$7,560,889.02	\$2,291,161.68	\$35,015.37	\$0.00	\$0.00	\$9,887,066.07
Allen	1,163,619.91	222,557.82	223,175.88	48,068.41	8,039.27	1,665,461.29
Ascension	1,661,131.60	52,820.99	6,051.62	1,611.57	0.00	1,721,615.78
Assumption	1,136,734.43	865,258.16	558.86	35,854.92	0.00	2,038,406.37
Avoyelles	1,263,920.71	6,503.09	39,572.66	214.33	0.00	1,310,210.79
Beauregard	1,714,490.16	165,985.76	423,256.01	21,834.40	0.00	2,325,566.33
Bienville	620,010.89	4,119,585.25	416,035.84	1,249.75	0.00	5,156,881.73
Bossier	2,173,893.43	834,159.35	241,238.91	577.22	0.00	3,249,868.91
Caddo	2,954,908.99	955,334.70	207,839.83	0.00	0.00	4,118,083.52
Calcasieu	6,847,365.47	964,020.40	62,718.08	14,129.81	53,590.99	7,941,824.75
Caldwell	644.64	622,160.20	112,841.15	0.00	0.00	735,645.99
Cameron	14,921,652.75	6,394,454.66	0.00	1,837.97	0.00	21,317,945.38
Catahoula	1,659,008.66	1,766.42	59,855.07	11,478.30	0.00	1,732,108.45
Claiborne	10,052,523.07	2,105,496.69	359,785.46	957.27	0.00	12,518,762.49
Concordia	3,560,438.22	61,552.58	26,662.23	0.00	0.00	3,648,653.03
De Soto	277,686.18	1,403,595.11	310,714.04	99,762.73	0.00	2,091,758.06
East Baton Rouge	13,820,917.08	2,958,068.28	23,700.81	19,521.56	0.00	16,822,207.73
East Carroll	9,708.81	0.00	14,808.18	0.00	0.00	24,516.99
East Feliciana	68,052.22	11,540.02	126,773.71	19,867.81	0.00	226,233.76
Evangeline	2,185,441.38	496,941.86	86,900.46	0.00	0.00	2,769,283.70
Franklin	266,806.79	78,978.02	17,973.27	0.00	0.00	363,758.08
Grant	96,109.08	12,292.81	203,028.59	1,085.00	0.00	312,515.48
Iberia	10,375,451.12	6,542,114.39	55.53	222,112.96	0.00	17,139,734.00
Iberville	7,892,091.21	349,415.62	15,012.72	2,309.12	0.00	8,258,828.67
Jackson	527,208.44	776,160.82	297,031.64	0.89	0.00	1,600,401.79
Jefferson	9,607,206.13	1,490,762.74	0.00	516,247.00	0.00	11,614,215.87
Jefferson Davis	5,726,486.35	1,971,038.11	27,235.46	12,717.87	0.00	7,737,477.79
Lafayette	4,026,353.48	2,618,492.39	0.00	4,841.82	0.00	6,649,687.69
Lafourche	24,201,986.87	3,413,955.18	2,113.50	7,432.61	0.00	27,625,488.16
La Salle	9,809,752.30	158,690.19	281,807.32	14,768.62	0.00	10,265,018.43
Lincoln	849,908.47	1,804,650.76	208,766.73	901.50	0.00	2,864,227.46
Livingston	6,962,739.36	361,791.00	173,286.27	23,503.99	0.00	7,521,320.62



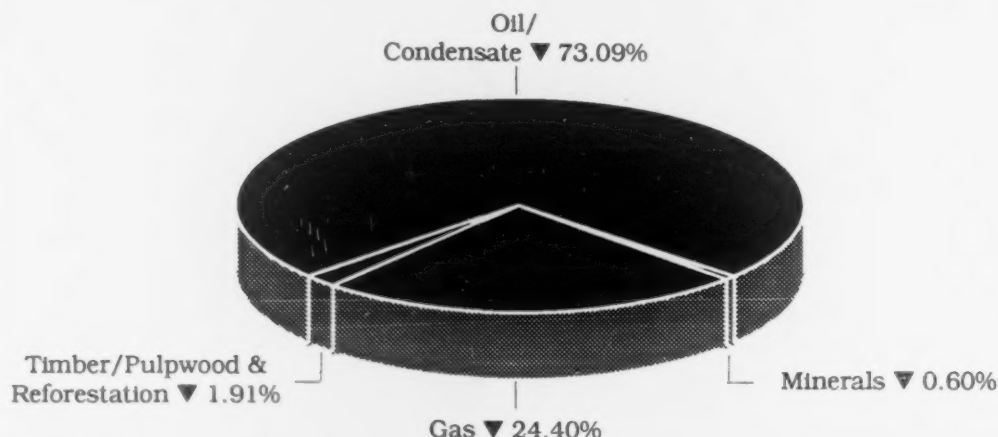
Natural Resources-Severance Tax

Net Cash Collections
by Parish

Parish	Oil/ Condensate	Gas	Timber/ Pulpwood	Minerals	Reforestation	Total Collected
Madison	162.62	2,765.83	6,222.13	0.00	0.00	9,150.58
Morehouse	2,244.70	27,532.75	193,582.91	0.00	0.00	223,360.36
Natchitoches	750,661.22	3,560,679.01	364,697.76	237.32	0.00	4,676,275.31
Orleans	1,759.97	226,786.96	5.85	18,355.98	0.00	246,908.76
Ouachita	275,180.70	1,179,338.56	142,530.95	25,500.78	0.00	1,622,550.99
Plaquemines	67,178,312.63	7,772,412.29	148.47	508,821.69	0.00	75,459,695.08
Point Coupee	3,832,593.59	3,023,471.43	9,276.76	0.00	0.00	6,865,341.78
Rapides	637,501.00	1,359.46	333,802.81	145,292.15	0.00	1,117,955.42
Red River	64,372.37	361,558.54	82,471.06	35,715.12	0.00	544,117.09
Richland	1,077,146.54	38,374.41	9,123.44	2,459.74	0.00	1,127,104.13
Sabine	195,357.04	174,617.94	563,043.90	110.86	0.00	933,129.74
St. Bernard	7,437,114.43	1,343,827.37	0.00	26,901.12	0.00	8,807,842.92
St. Charles	5,636,507.01	972,641.21	7.85	374.82	0.00	6,609,530.89
St. Helena	2,073,509.81	-38,479.79	198,858.81	150,691.53	0.00	2,384,580.36
St. James	586,806.13	236,249.52	56.10	2,243.30	0.00	825,355.05
St. John	251,493.55	56,233.57	26.60	7,931.08	0.00	315,684.80
St. Landry	2,434,769.51	588,177.04	34,658.16	0.00	0.00	3,057,604.71
St. Martin	13,751,038.72	1,593,582.16	1,587.30	10,633.20	0.00	15,356,841.38
St. Mary	10,163,372.83	9,201,452.57	56.62	160,037.72	0.00	19,524,919.74
St. Tammany	9,447.17	16,103.42	169,118.44	195,675.20	0.00	390,344.23
Tangiphoa	37,530.83	108.54	183,456.58	15,408.36	0.00	236,504.31
Tensas	726,910.62	211,527.56	11,087.41	322.67	0.00	949,848.26
Terrebonne	18,358,200.61	8,840,752.49	29.18	0.00	0.00	27,198,982.28
Union	927,372.84	695,529.47	425,221.70	1,464.06	0.00	2,049,588.07
Vermilion	14,315,369.37	15,438,633.50	0.00	4.83	0.00	29,754,007.70
Vernon	3,230.34	0.00	510,587.67	28,482.47	0.00	542,300.48
Washington	322.15	141,000.78	184,193.59	61,697.28	0.00	387,213.80
Webster	4,259,765.00	3,476,712.16	194,410.17	45,334.38	0.00	7,976,221.71
West Baton Rouge	368,692.69	150,078.62	6,099.64	21.24	0.00	524,892.19
West Carroll	0.00	15,478.97	7,963.12	0.00	0.00	23,442.09
West Feliciana	1,260,472.91	256,698.15	91,571.08	25,450.96	0.00	1,634,193.10
Winn	459,285.27	139,157.81	375,777.01	9,640.92	0.00	983,861.01
State Totals	\$311,071,641.39	\$103,815,667.35	\$8,103,488.27	\$2,561,696.21	\$61,630.26	\$425,614,123.48

Natural Resources-- Severance Tax

Collections by
Resource



Resource	1988-89	1989-90	% Change
Oil/Condensate	\$282,952,745.63	\$312,717,079.02	10.52
Gas	108,661,240.24	104,381,624.19	-3.94
Timber/Pulpwood	7,345,772.80	8,128,077.29	10.65
Minerals	2,448,590.93	2,566,761.25	4.83
Reforestation	73,777.47	61,688.85	-16.39
Total	\$401,482,127.07	\$427,855,230.60	6.57

1) Timber

- a) Trees and timber-2.25% of current stumpage value as determined by the Louisiana Forestry Commission
- b) Pulpwood-5% of current stumpage value as determined by the Louisiana Forestry Commission
- c) Forest products grown on reforested lands-6% of value. This tax is in lieu of all other taxes.

2) Gas

- a) Full rate
 - 1. Prior to 7/1/90 \$.07
 - 2. 7/1/90 to 6/30/91 .10
- b) Incapable oil-well gas .03
- c) Incapable gas-well gas .013
- d) Reduced rate .04
- e) Special rate .03
- f) Contract rate .07

3) Oil/condensate/similar natural resources

Per MCF at 15.025 psia

Per barrel of 42 gallons

- a) Full rate oil/condensate 2.50% of value
- b) Incapable oil rate 6.25% of value

- c) Stripper oil rate 3.125% of value
- d) Reclaimed oil 3.125% of value
- e) Approved mining and horizontal drilling projects* 3.125% of value

* Applies only to the working interest owner's share of production and will revert to the full rate of 12.5% of value when the cumulative value of hydrocarbon production is equal to 2 1/3 times the total private investment in the project.

- 4) Sulphur - \$1.03 per long ton of 2,240 pounds
- 5) Salt - \$.06 per ton of 2,000 pounds
- 6) Coal - \$.10 per ton
- 7) Ores - \$.10 per ton
- 8) Marble - \$.20 per ton
- 9) Stone - \$.03 per ton
- 10) Gravel - \$.06 per ton
- 11) Sand - \$.06 per ton
- 12) Shells - \$.06 per ton
- 13) Salt content in brine, when used in manufacturing other products and not marketed as salt - \$.005 per ton
- 14) Lignite - \$.12 per ton



Petroleum Products Taxes

Fiscal Year	Gasoline Tax	% Change
1989-90	\$333,593,232.66	5.33
1988-89	316,705,966.84	2.47
1987-88	309,069,639.77	2.05
1986-87	302,873,074.99	7.87
1985-86	280,767,533.41	-8.34
1984-85	306,299,666.19	84.56
1983-84	165,960,768.40	3.78
1982-83	159,922,639.24	-3.14
1981-82	165,115,065.09	0.73
1980-81	163,920,983.07	-0.71

Fiscal Year	Special Fuels	% Change
1989-90	\$65,694,095.35	12.27
1988-89	58,513,419.45	2.86
1987-88	56,889,197.71	4.33
1986-87	54,526,957.64	-0.54
1985-86	54,820,491.55	-1.19
1984-85	55,479,056.58	85.74
1983-84	29,868,906.59	14.35
1982-83	26,120,367.92	2.81
1981-82	25,405,460.31	6.47
1980-81	23,862,232.56	6.51

Fiscal Year	Inspection Fee	% Change
1989-90	\$815,728.10	-4.32
1988-89	852,595.21	1.60
1987-88	839,193.16	-11.32
1986-87	946,266.41	29.43
1985-86	731,075.84	-6.89
1984-85	785,144.57	-5.65
1983-84	832,177.02	8.63
1982-83	766,056.49	-3.77
1981-82	796,075.98	5.10
1980-81	757,453.17	-3.89



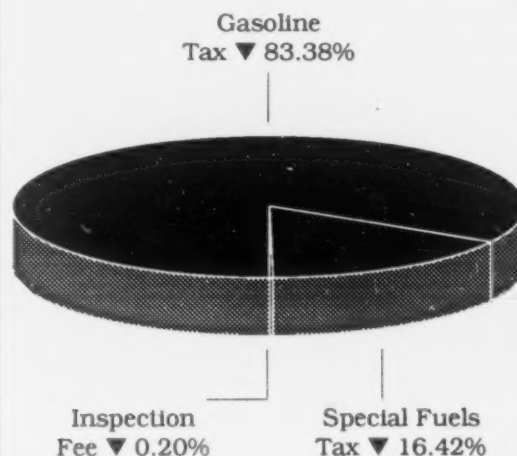
Fiscal Year	Total Amount Collected	% Change
1989-90	\$400,103,056.11	6.39
1988-89	376,071,981.50	2.53
1987-88	366,798,030.64	2.36
1986-87	358,346,299.04	6.55
1985-86	336,319,100.80	-7.24
1984-85	362,563,867.34	84.36
1983-84	196,661,852.01	5.27
1982-83	186,809,063.65	-2.36
1981-82	191,316,601.38	1.47
1980-81	188,540,668.80	0.14

Petroleum Products Taxes

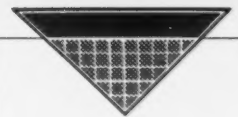
The state of Louisiana levies a tax on the sale of petroleum products used to propel vehicles on Louisiana roads. Administered by the Excise Taxes Division, the petroleum products taxes and inspection fee totaled \$400.10 million in fiscal year 1989-90, an increase of 6.4 percent from the \$376.07 million collected the previous year.

A 20-cents-per-gallon tax rate for gasoline and diesel fuel became effective January 1, 1990. The large increase in fiscal year 1984-85 reflected the increase in the tax rate from 8 to 16 cents per gallon, which was effective July 1, 1984.

**Percent of Total
Petroleum Products Collections**



	1988-89	1989-90	% change
Gross Gallons Taxed:			
Gasoline	2,009,837,803	1,964,475,964	-2.26
Highway Diesel	391,105,067	390,076,900	-0.26
Highway LPG	0	0	0.00
Gasohol	69,407,224	47,445,710	-31.64
Total	2,470,350,094	2,401,998,574	-2.77
Gallons Refunded	108,237,902	155,933,900	44.07
Net Gallons Taxed:			
Gasoline	1,914,741,489	1,823,069,394	-4.79
Highway Diesel	377,963,479	375,549,570	-0.64
Highway LPG	0	0	0.00
Gasohol	69,407,224	47,445,710	-31.64
Total Gallons	2,362,112,192	2,246,064,674	-4.91



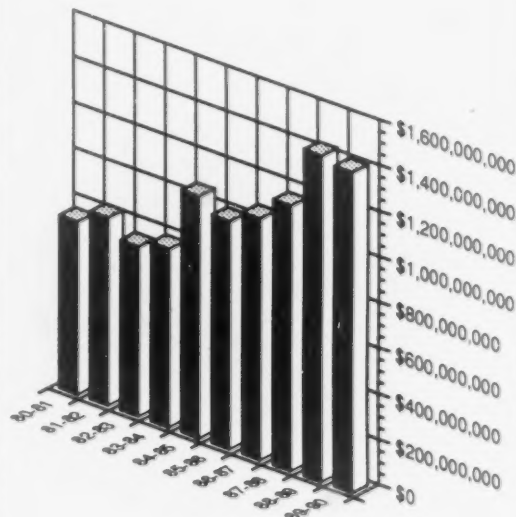
Sales Tax

Sales tax collections accounted for 36.54 percent of the total Department tax collections in fiscal year 1989-90. For the sixth year sales tax collections were the largest single source of tax revenues.

The state imposes a four percent sales tax on: retail sales of personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services. Numerous exemptions are provided by statute.

The Louisiana Recovery District, a special taxing authority to assist the state in the reduction of its deficit, is authorized to levy a sales and use tax not to exceed one percent. However, the combined rate (the Louisiana Recovery District and the state sales tax) may not exceed four percent. In 1988 the Louisiana Legislature reduced the state sales tax from four percent to three percent to allow the Louisiana Recovery District to levy a one percent sales and use tax.

Legislation in 1986 suspended all state sales tax exemptions from the one percent tax levied by Revised Statute 47:331 for the period July 1, 1986, through June 30, 1987. Legislation was enacted in subsequent years to extend or modify the suspension. Consequently, during the period July 1, 1986, through June 30, 1991, certain traditionally exempt transactions have been subject to a state sales tax at 1%, 2%, or 3%.

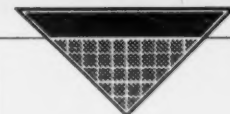


Fiscal Year	Amount Collected	% Change
1989-90	\$1,403,376,990.24	-1.74
1988-89	1,428,256,389.07	22.97
1987-88	1,161,500,021.10	9.76
1986-87	1,058,215,255.39	6.01
1985-86	998,234,556.66	-5.65
1984-85	1,058,062,691.82	35.49
1983-84	780,929,243.85	5.10
1982-83	743,068,535.34	-9.60
1981-82	821,981,861.54	8.53
1980-81	757,385,725.07	16.88

Sales Tax

by Commodity
Groups
for Returns Filed for
the Tax Period
July 1989 through
June 1990

	1988-89	1989-90
Food Group		
Grocery Stores	\$81,119,300.24	\$86,639,597.60
Fruit Stores and Vegetable Markets	2,154,367.79	2,643,021.96
Meat and Seafood Markets	8,210,104.77	8,610,815.58
Restaurants and Cafes	43,934,109.85	51,339,642.01
Saloons, Bars, Nightclubs, and Package Liquor	30,182,734.62	31,517,546.46
Dairy Products and Egg and Poultry Dealers	7,218,929.48	7,805,395.73
Bakeries	5,169,340.23	6,508,223.27
Chain Stores-Food Group	21,355,462.10	21,638,149.89
Foods Not Indexed by Name	29,346,417.09	31,202,850.59
Total Food Group	228,690,766.17	247,905,243.09
Apparel Group		
Men's and Boys' Clothing	3,437,189.11	4,181,929.96
Women's Clothing	8,639,748.26	9,991,047.22
Millinery and Accessory Specialty Stores	1,300,489.25	222,063.99
Shoe Stores	8,300,423.65	9,841,551.89
Salvage Clothing	87,505.43	111,203.33
Children's Clothing	805,894.01	881,287.89
Chain Stores-Apparel Group	8,154,219.11	2,228,459.16
Apparel Not Indexed by Name	9,012,980.99	11,593,070.58
Total Apparel Group	39,738,449.81	39,050,614.02
General Merchandise Group		
Department Stores-Dry Goods	68,351,410.38	90,616,818.78
Country and Farm Stores	82,407.63	82,426.91
Variety Stores	30,974,187.22	34,322,725.34
Drug Stores	21,953,041.96	24,626,018.30
Jewelry, Leather Goods, Sporting Goods Stores	13,234,669.69	15,496,233.22
Feed and Seed Stores	3,957,454.80	3,777,210.42
Hardware Stores	13,911,417.57	17,137,548.91
Farm Implement Dealers	8,547,821.47	9,628,876.79
Chain Stores-General Merchandise Group	26,556,306.80	28,502,925.37
General Merchandise Not Indexed by Name	35,120,088.39	48,948,717.91
Total General Merchandise Group	222,688,805.91	273,139,501.95
Automotive Group		
Motor Vehicle Dealers-New and Used Cars	11,965,569.64	14,304,581.32
Automotive Parts, Accessories, Tires, etc.	26,681,103.38	31,817,382.33
Service Stations	37,315,065.36	30,929,466.75
Garages and Repair Shops	12,623,204.12	15,635,657.45
Diesel Fuel and Fuel Oil	1,538,467.05	1,124,700.10
Marine Supplies	2,652,189.67	6,220,857.09
Motor Boats, Small Crafts, and Accessories	1,669,315.75	1,872,431.64
Aircraft, etc.	969,036.18	1,032,416.36
Chain Stores-Automotive Group	19,456,980.71	13,815,236.19
Automotive Not Indexed by Name	2,313,269.78	2,747,116.38
Total Automotive Group	117,184,201.64	119,499,845.61
Furniture, Home Furnishings, and Equipment Group		
Furniture Stores	8,246,402.46	10,208,761.14
Electrical and Gas Household Appliances	16,767,728.97	20,237,238.46
Liquefied Petroleum Gas (Butane) Dealers	17,644,742.12	15,711,010.36
Store and Office Furniture and Equipment	17,074,716.18	21,557,201.77
Hotel, Restaurant, and Institutional Supplies	2,136,871.15	2,398,981.37
Awnings, Venetian Blinds, Upholstery, etc.	4,658,346.13	5,661,560.34
Dental and Medical Supplies	10,012,755.85	11,765,765.96
Safes and Locks (Gun and Locksmith)	344,106.93	454,267.66
Chain Stores-Furniture Group	25,882.44	2,982.55
Furniture and Home Furnishings Not Indexed by Name	3,848,410.98	4,796,405.47
Total Furniture, Home Furnishings, and Equipment Group	80,759,963.21	92,794,175.08



Sales Tax

by Commodity
Groups
for Returns Filed for
the Tax Period
July 1989 through
June 1990

	1988-89	1989-90
Lumber, Building, and Contractor Group		
Building and Construction Contractors	3,333,830.88	4,105,395.01
Lumber, Building Material, Paint, and Wallpaper Stores	33,449,339.16	41,630,448.91
Electrical, Elevators, Plumbing, and Heating Materials	39,501,121.97	45,035,431.63
Oil Well Equipment	26,984,656.83	24,500,833.53
Electrical and Plumbing Contractors	2,568,915.18	3,198,240.41
Painting, Paperhanging, and Decorating Contractors	230,920.11	243,350.87
Roofing and Sheet-Metal Contractors	638,891.04	791,413.40
Heavy Equipment, Trucks, Bulldozers, Draglines, etc.	20,756,631.58	22,086,314.10
Lumber, Building, and Contractors Not Indexed by Name	8,185,598.29	7,887,083.29
Total Lumber, Building, and Contractor Group	134,649,905.04	149,478,511.15
Miscellaneous Service Group		
Hotels, Rooming Houses, and Tourist Courts	18,120,141.26	20,436,672.36
Leasing or Renting Tangible Personal Property	34,238,673.46	39,375,422.04
Bowling Alleys and Billiard Halls	371,027.66	418,878.06
Laundries, Tailoring, etc.	4,569,754.84	5,713,692.03
Newspapers and Printing	11,344,184.25	12,946,212.84
Cotton Gins and Cotton Compresses	15,151.46	18,500.25
Warehouses and Storage Plants	494,991.49	776,026.48
Shoe Repair Shops and Shoeshine Parlors	193,346.81	224,992.61
Machine Shops, Foundries, and Welding	9,953,329.82	11,648,281.26
Miscellaneous Service Groups Not Indexed by Name	30,258,367.15	34,261,313.75
Total Miscellaneous Service Group	109,558,968.20	125,819,991.68
Manufacturing Group		
Beverage Bottlers	10,702,701.52	11,130,739.64
Sugar Refineries	168,846.12	277,882.43
Crude Petroleum, Natural Gas, and Production	13,588,329.56	10,820,164.83
Petroleum Refineries	9,492,818.94	13,782,933.36
Sawmills, Sash and Door Manufacturers	254,924.01	326,116.98
Sand and Gravel Quarries, Pits, and Dredges	2,315,826.53	2,667,395.85
Rice Mills	77,012.96	114,924.92
Cotton-Seed Oil Mills and Fertilizer Plants	113,771.31	168,559.46
Ice Manufacturers	296,318.42	381,242.97
Manufacturers Not Indexed by Name	115,797,585.64	125,033,017.85
Total Manufacturing Group	152,808,135.01	164,702,978.29
Utilities Group		
Railroads	15,516.04	23,964.31
Bus Lines, etc.	2,463.42	24,379.40
Pullman and Tank Car Companies	238,990.82	291,223.85
Trucking, Motor Freight Lines, etc.	166,431.79	226,708.01
Fire Protection Equipment	1,160,315.83	961,869.19
Pipelines	4,049,183.37	3,445,758.83
Gas, Light, Power, and Waterworks Companies	67,002,677.86	76,571,348.06
Telephone and Telegraph Companies	2,155,023.04	5,222,947.89
Utilities Not Indexed by Name	21,716,868.20	26,515,040.25
Total Utilities Group	96,507,470.37	113,283,239.79
Miscellaneous Group		
Book Stores and Stationery Shops	6,499,674.74	7,311,515.02
Itinerant Vendors	106,837.60	126,539.57
Piano, Musical Instruments, and Record Shops	3,274,052.30	3,822,976.91
Iron, Sheet Metal, etc.	790,200.37	616,045.29
Photo Studios, etc.	3,684,191.75	4,090,722.85
Cigar Stores and Newsstands	8,297,409.34	10,044,730.75
Florists and Nurseries	3,521,515.66	4,213,412.05
Funeral Parlors	2,094,166.84	2,325,633.10
Bait Stands, Fishing Baits, and Supplies	5,217,750.80	3,366,356.21
Miscellaneous Not Indexed by Name	177,493,412.04	60,959,299.55
Common Carriers	2,168,311.89	3,533,085.21
Total Miscellaneous Group	213,147,523.33	100,410,316.51
Grand Total	\$1,395,734,188.69	\$1,426,084,417.17

Sales Tax

by Parish
for Returns Filed for
the Tax Period
July 1989 through
June 1990

Parish	1988-89	1989-90
Acadia	\$5,812,181.90	\$6,127,234.82
Allen	1,478,647.80	1,660,800.77
Ascension	14,980,848.04	13,997,754.99
Assumption	950,343.08	1,052,455.01
Avoyelles	1,908,872.94	1,923,746.32
Beauregard	4,887,031.44	5,709,728.83
Bienville	673,971.04	877,940.34
Bossier	9,316,477.25	10,714,644.04
Caddo	60,237,473.32	68,876,543.55
Calcasieu	34,886,694.09	42,540,816.13
Caldwell	444,449.36	495,179.73
Cameron	420,785.70	633,315.64
Catahoula	1,225,408.06	1,149,839.84
Claiborne	1,628,050.02	1,844,859.38
Concordia	-1,289,515.81	-1,943,931.22
DeSoto	2,132,975.95	2,790,819.02
East Baton Rouge	105,752,523.20	126,268,007.62
East Carroll	979,216.31	1,030,453.67
East Feliciana	625,170.33	752,891.32
Evangeline	1,660,146.17	1,729,255.57
Franklin	1,710,172.60	1,959,950.32
Grant	357,441.24	353,456.35
Iberia	9,564,826.94	10,662,055.10
Iberville	7,812,791.37	13,876,727.09
Jackson	1,862,577.55	2,439,657.43
Jefferson	140,334,407.73	155,078,120.38
Jefferson Davis	2,539,568.43	2,805,720.77
Lafayette	51,845,370.02	58,664,440.69
Lafourche	6,795,781.49	7,083,756.02
LaSalle	1,028,304.04	1,093,892.40
Lincoln	5,055,581.76	5,696,579.04
Livingston	4,265,219.44	4,694,631.50
Madison	1,000,109.21	1,124,231.47

Parish	1988-89	1989-90
Morehouse	2,865,202.03	3,361,288.07
Natchitoches	4,701,459.73	4,182,569.95
Orleans	168,392,959.34	176,370,683.66
Ouachita	32,435,185.84	35,670,098.56
Plaquemines	4,202,550.22	4,145,400.64
Pointe Coupee	2,886,388.27	2,888,379.63
Rapides	24,913,568.86	34,806,882.32
Red River	451,203.35	480,583.11
Richland	1,767,485.65	1,929,691.88
Sabine	2,061,338.09	1,035,384.49
St. Bernard	3,984,383.76	4,378,202.42
St. Charles	5,789,919.06	6,863,358.70
St. Helena	214,584.34	266,515.87
St. James	3,378,400.23	2,177,379.60
St. John the Baptist	2,389,012.24	5,171,707.22
St. Landry	7,430,150.66	8,259,012.76
St. Martin	2,563,525.62	2,635,103.36
St. Mary	9,597,388.74	8,979,033.00
St. Tammany	12,614,683.23	14,705,903.02
Tangipahoa	10,011,643.75	14,448,999.07
Tensas	552,351.99	618,557.99
Terrebonne	17,219,821.27	16,874,083.54
Union	997,910.01	1,257,507.84
Vermilion	4,438,972.25	4,673,261.07
Vernon	2,403,732.21	2,810,506.39
Washington	3,740,668.50	2,519,331.72
Webster	4,160,507.44	4,388,173.97
West Baton Rouge	7,114,770.19	7,240,316.21
West Carroll	720,073.34	810,042.34
West Feliciana	1,473,427.88	1,562,194.42
Winn	1,300,857.44	1,484,860.90
Out-of-State/Other	566,076,161.15	495,323,829.52
Total	\$1,395,734,188.69	\$1,426,084,417.17


**Sales
Tax**
 by Parish
 for Returns Filed for
 the Tax Period
 July 1989 through
 June 1990

Tobacco Tax

The Excise Taxes Division administers the tobacco tax, which is collected from the first dealer handling the tobacco product in the state.

The tobacco tax decreased for the fifth consecutive year due to a decline in consumption. Tax collections declined from \$72.79 million to \$68.23 million in fiscal year 1989-90, a 6.3 percent drop.

Louisiana levies a tax on cigarettes at the rate of one cent per cigarette. Tax rates on other tobacco products are: cigars (up to \$120 per thousand), 8 percent of net invoice price; cigars (over \$120 per thousand), 20 percent of net invoice price; smoking tobacco, 33 percent of invoice price to wholesaler.

The large increase in tobacco tax collections in fiscal year 1984-85 reflects an increase in the tax rate from 11 to 16 cents per pack of 20 cigarettes, effective July 1, 1984.



Fiscal Year	Amount Collected	% Change
1989-90	\$68,227,310.24	-6.27
1988-89	72,791,521.98	-2.57
1987-88	74,713,506.45	-5.17
1986-87	78,786,379.89	-5.07
1985-86	82,992,177.13	-5.67
1984-85	87,985,121.01	52.64
1983-84	57,643,730.15	-5.48
1982-83	60,987,272.63	-6.68
1981-82	65,356,277.42	2.43
1980-81	63,807,459.05	4.63



Annual Summaries

In fiscal year 1989-90, the Field Audit Division collected \$101.74 million, a 6.3 percent increase over the prior year.

The Field Audit Division of the Department is responsible for in-state and out-of-state audit activity. Field offices are located in each of the cities listed on the accompanying tables.

Auditors are assigned to out-of-state locations as a cost efficient means of auditing those corporations which conduct business in the state but maintain business records in main offices outside of the state. The permanent placement of out-of-state auditors has resulted in substantial savings to the Department.

In-State Audit Collections by Region

Alexandria	\$1,000,654.78
Baton Rouge	4,459,894.16
Lafayette	1,771,022.02
Lake Charles	959,277.61
Monroe	1,120,871.31
New Orleans	24,759,522.84
Shreveport	4,287,632.73
Thibodaux	571,698.39
Total	\$38,930,573.84

Out-of-State Audit Collections by City

Chicago, IL	\$12,345,775.20
Dallas, TX	14,367,393.46
Houston, TX	23,599,075.60
New York, NY	6,548,771.10
San Francisco, CA	4,360,391.30
Tulsa, OK	1,470,657.40
Others	113,726.07
Total	\$62,805,790.13

Total Audit Collections by Tax

Corporation Franchise	\$25,333,412.19
Corporation Income	45,590,664.30
Excise	167,732.15
Sales	28,424,127.06
Severance	1,125,486.77
Transportation & Communication	118,596.18
Unclaimed Property	931,773.55
Withholding	39,540.07
Other	5,031.70
Total	\$101,736,363.97

Fiscal Year	Amount Collected	% Change
1989-90	\$101,736,363.97	6.25
1988-89	95,751,883.81	-6.73
1987-88	102,658,638.20	27.44
1986-87	80,557,021.36	-14.60
1985-86	94,327,174.00	10.92
1984-85	85,042,454.00	36.64
1983-84	62,238,796.00	-52.82
1982-83	131,920,545.00	303.38
1981-82	32,703,547.00	19.06
1980-81	27,467,820.00	19.74

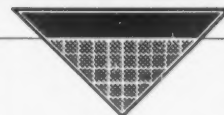
Field Services

Cash Collection Summary

**Monthly Net
Cash
Collections
Record**
for selected taxes

Taxes	July 1989	August 1989
Corporation Franchise Tax	\$5,124,838.69	\$3,403,621.02
Gift Tax	94,330.91	255,412.83
Hazardous Waste Disposal Tax	2,144,876.60	-97,411.37
Income Taxes		
Corporation	7,172,504.89	1,482,655.01
Fiduciary	255,341.13	78,204.23
Individual	56,943,998.25	58,915,900.70
Inheritance and Estate Transfer Tax	5,032,977.87	3,346,610.15
Liquors-Alcoholic Beverage Taxes		
High Alcoholic Content (Liquor/Wine)	1,278,295.76	1,077,607.73
Low Alcoholic Content (Beer)	2,876,001.39	1,978,665.43
Natural Resources Taxes		
General Severance	40,492,834.09	37,196,712.56
Petroleum Products Taxes		
Gasoline	27,094,573.28	26,909,846.53
Inspection Fee (Gasoline)	75,171.54	61,186.82
Special Fuels	5,791,439.08	4,914,296.04
Public Utilities Taxes		
Inspection and Supervision Fee	594,114.95	41,502.12
Natural Gas Franchise	55,961.30	2,060,621.94
Transportation and Communication	731,865.06	1,380,485.48
Sales Tax (General)	132,660,800.21	115,008,695.46
Soft Drinks Tax	1,202,836.58	847,717.55
Tobacco Tax	5,688,261.55	5,131,063.72
Unclaimed Property	98,177.21	41,514.26

Taxes	January 1990	February 1990
Corporation Franchise Tax	6,405,366.53	408,162.93
Gift Tax	64,462.98	41,572.27
Hazardous Waste Disposal Tax	1,416,278.13	7,313.59
Income Taxes		
Corporation	12,244,009.83	-6,919,953.02
Fiduciary	488,721.92	73,018.75
Individual	82,438,127.65	48,470,064.58
Inheritance and Estate Transfer Tax	5,226,391.74	7,321,392.95
Liquors-Alcoholic Beverage Taxes		
High Alcoholic Content (Liquor/Wine)	2,089,238.03	1,127,230.43
Low Alcoholic Content (Beer)	2,059,064.32	1,579,542.01
Natural Resources Taxes		
General Severance	30,721,253.88	47,249,524.13
Petroleum Products Taxes		
Gasoline	26,619,730.76	29,518,733.90
Inspection Fee (Gasoline)	77,080.30	51,279.53
Special Fuels	5,178,053.48	5,462,046.80
Public Utilities Taxes		
Inspection and Supervision Fee	559,982.32	48,962.28
Natural Gas Franchise	263,578.84	1,593,029.41
Transportation and Communication	689,838.18	2,214,815.80
Sales Tax (General)	151,309,666.22	102,435,901.65
Soft Drinks Tax	924,474.46	570,452.09
Tobacco Tax	6,109,228.59	4,806,014.85
Unclaimed Property	303,792.60	22,179.75



Monthly Net Cash Collections Record for selected taxes

September 1989	October 1989	November 1989	December 1989
\$11,171,359.73	\$21,148,974.50	\$18,049,054.98	\$9,251,493.37
72,068.78	83,761.18	45,999.56	11,742.58
-15,895.63	1,822,035.32	66,044.87	-3,634.47
57,206,142.82	20,835,014.33	3,367,601.78	50,517,207.59
49,639.73	253,118.39	40,770.09	-1,501.43
57,511,057.73	60,229,193.84	54,001,141.35	51,168,810.14
2,577,901.42	2,730,319.96	2,266,520.14	3,019,881.64
1,297,382.03	1,195,843.33	1,078,057.96	1,741,280.34
2,706,476.08	2,204,117.98	2,132,675.88	1,766,174.59
34,040,526.85	29,204,497.75	30,104,383.92	41,164,674.00
25,233,923.90	21,148,301.31	27,209,522.21	24,193,249.37
69,660.07	60,757.30	56,773.81	116,744.96
4,668,604.52	5,536,746.39	4,842,776.65	4,159,790.93
98,253.68	579,304.57	48,175.84	95,841.38
91,652.95	510,620.48	1,398,621.78	20,685.15
4,489,689.13	2,391,215.17	798,813.30	3,531,358.74
127,678,386.48	123,588,530.76	120,429,225.91	112,533,903.94
1,036,801.35	1,007,327.77	796,288.42	769,857.17
5,611,930.68	6,426,589.25	5,865,526.15	5,087,396.44
182,364.09	409,614.51	1,256,379.88	248,731.46

March 1990	April 1990	May 1990	June 1990
\$10,552,390.74	\$151,593,996.12	\$13,262,815.61	\$2,360,387.36
252,659.81	3,248,861.85	225,135.37	60,571.16
262.26	1,733,439.15	-4,528.33	-2,807.33
20,887,678.81	117,630,523.21	1,506,371.03	47,040,283.15
138,675.73	1,147,410.27	1,264,679.37	186,269.19
18,161,442.24	73,813,153.81	109,981,805.44	63,881,234.21
4,083,506.54	5,903,325.90	3,198,099.69	3,350,810.64
1,287,957.73	1,372,629.59	1,173,689.70	1,225,211.60
2,443,257.62	2,055,863.35	2,312,758.51	2,670,492.42
38,330,477.87	37,584,974.99	35,933,498.00	23,529,135.18
30,110,484.34	32,410,505.59	31,364,322.28	26,996,534.65
47,051.44	66,477.21	66,706.65	67,710.61
4,780,439.35	6,913,451.17	6,219,966.65	5,725,743.96
216,114.82	578,474.34	67,763.04	200,926.31
49,204.52	129,549.24	2,852,494.24	-621,400.47
2,100,495.87	2,224,191.36	4,007,635.16	494,632.81
99,310,297.26	117,453,106.64	108,797,272.29	114,878,630.35
910,697.07	946,531.39	1,008,370.16	1,074,014.55
6,016,045.87	5,780,620.12	5,964,026.27	6,198,971.21
298,885.05	1,426,630.49	6,562,211.88	-328,273.61



15-Year Collection Record

for selected taxes

In Millions of Dollars	75-76	76-77	77-78	78-79	79-80	80-81
Corporation Franchise Tax	\$41.68	\$46.67	\$51.34	\$54.22	\$65.29	\$71.18
Gift Tax	0.79	3.44	0.33	0.50	0.77	1.19
Hazardous Waste Disposal Tax	0.00	0.00	0.00	0.00	0.00	0.00
Income Taxes						
Corporation	87.74	95.25	186.96	214.08	249.34	266.61
Fiduciary	0.00	0.00	0.00	0.00	0.00	0.00
Individual	117.64	133.61	192.28	240.72	247.44	185.66
Inheritance and Estate Transfer Tax	11.77	15.71	15.90	23.23	21.92	23.33
Liquors-Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	17.60	18.55	19.57	20.25	20.81	20.91
Low Alcoholic Content (Beer)	26.23	26.76	27.96	29.90	30.14	33.52
Natural Resources Taxes						
General Severance	515.65	492.86	474.11	466.32	522.78	813.00
Petroleum Products Taxes						
Gasoline	150.43	156.91	164.93	172.01	165.09	163.92
Special Fuels	14.50	16.23	18.70	21.22	22.40	23.86
Public Utilities Taxes						
Inspection and Supervision Fee	0.43	0.47	0.53	0.58	0.69	0.82
Natural Gas Franchise	4.49	4.63	4.94	4.76	6.30	7.76
Transportation and Communication	10.92	12.14	14.12	16.62	23.53	23.51
Sales Tax	367.94	415.83	485.02	584.91	647.98	757.39
Soft Drinks Tax	5.67	6.00	7.20	7.87	8.69	6.82
Tobacco Tax	55.93	57.36	58.99	58.54	60.96	63.81
Unclaimed Property	0.56	0.84	0.75	0.68	0.63	1.69
Other Taxes and Fees	66.36	28.04	31.61	36.89	42.42	48.01
Total	\$1496.33	\$1531.30	\$1755.24	\$1953.30	\$2137.18	\$2512.99



**15-Year
Collection
Record**
for selected taxes

81-82	82-83	83-84	84-85	85-86	86-87	87-88	88-89	89-90
\$97.95	\$109.52	\$118.40	\$200.11	\$231.61	\$236.03	\$232.19	\$260.00	\$256.85
0.84	1.47	1.85	2.34	2.42	2.49	1.98	2.67	4.38
0.00	0.00	0.00	4.94	2.82	3.01	2.97	8.64	7.09
291.95	321.37	262.10	293.60	263.87	195.43	219.89	344.58	344.05
0.00	0.00	0.00	0.00	0.00	10.03	3.34	2.69	3.81
220.13	229.26	407.10	526.68	457.78	444.91	575.69	676.84	737.86
26.31	34.04	38.17	31.79	38.45	37.64	39.57	34.07	46.80
21.31	21.35	20.08	19.78	18.59	16.85	16.32	16.30	15.92
35.64	34.60	34.28	33.41	28.51	34.48	33.33	37.93	26.64
980.37	849.60	789.43	760.66	617.46	441.40	436.34	401.41	427.79
165.12	159.92	165.12	306.30	280.77	302.87	309.07	316.71	333.59
25.41	26.12	29.87	55.48	54.82	54.58	56.89	58.51	65.69
0.86	0.99	1.14	1.22	2.77	4.30	3.04	2.99	3.26
9.20	11.42	12.07	11.86	11.28	9.21	9.45	8.99	7.59
27.27	28.16	25.76	30.23	28.22	23.11	25.71	25.40	27.92
821.98	743.07	780.93	1058.06	998.23	1058.22	1161.50	1428.26	1402.81
9.72	10.00	10.65	11.05	11.81	10.62	10.10	11.00	11.16
65.36	60.99	57.64	87.98	82.98	78.78	74.71	72.78	68.22
0.92	0.96	2.20	2.51	3.05	12.87	9.35	11.55	10.52
22.54	19.25	20.75	44.89	34.82	18.67	26.36	35.35	38.23
\$2822.88	\$2662.09	\$2777.54	\$3482.89	\$3170.26	\$2995.50	\$3277.80	\$3756.67	\$3840.18



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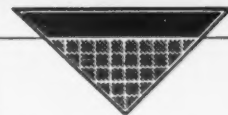
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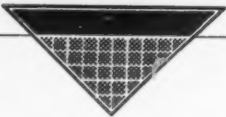
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This report was compiled and designed by Debbie Cannon, Technical Division, Louisiana Department of Revenue and Taxation.



Notes



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